

Appendix A**Shelby County Salary Ranges**

GRADE	MINIMUM	MIDPOINT	MAXIMUM
63	\$112,311	\$140,389	\$168,467
62	\$102,567	\$128,209	\$153,851
61	\$93,669	\$117,086	\$140,503
60	\$85,542	\$106,928	\$128,313
59	\$78,121	\$97,651	\$117,181
58	\$71,670	\$89,588	\$107,505
57	\$65,752	\$82,190	\$98,628
56	\$60,882	\$76,102	\$91,323
55	\$56,765	\$69,537	\$82,309
54	\$53,051	\$64,988	\$76,924
53	\$49,580	\$60,736	\$71,891
52	\$46,768	\$57,291	\$67,814
51	\$44,335	\$54,311	\$64,286
50	\$42,224	\$51,724	\$61,225
49	\$40,214	\$49,262	\$58,310
48	\$38,299	\$46,916	\$55,533
47	\$36,487	\$44,697	\$52,907
46	\$34,798	\$42,628	\$50,458
45	\$33,244	\$40,724	\$48,204
44	\$31,751	\$38,894	\$46,038
43	\$30,270	\$37,080	\$43,891
42	\$28,907	\$35,411	\$41,919
41	\$27,591	\$33,799	\$40,007
40	\$26,316	\$32,237	\$38,158
39	\$25,092	\$30,738	\$36,383
38	\$23,970	\$29,363	\$34,757
37	\$22,909	\$28,064	\$33,218
36	\$21,899	\$26,827	\$31,754
35	\$20,910	\$25,615	\$30,320
34	\$20,196	\$24,740	\$29,284
33	\$11,016	\$15,138	\$21,261

Note: Salary levels shown reflect the approved FY12 Compensation Policy. The proposed 1% increase for FY13 is not included in this table.

Accrual Basis of Accounting – Recognizes revenues in the period earned and expenses in the period incurred, regardless of when the cash is actually received or spent.

Actual – Expenditures and/or revenues realized in the past.

Adopted Budget – A plan of financial operation, legally approved by the Commission, to provide an estimate of expenditures for a given fiscal year and a proposed means of financing them.

Allocation – Funds set aside or designated for specific purposes. An allocation does not authorize the expenditure of funds.

Annual Budget – A budget developed and enacted to apply to a single fiscal year.

Appropriation – An authorization by the Commission that permits the County to incur obligations and to make expenditures of governmental resources. An appropriation is usually limited in amount and duration.

Assessed Value – The fair market value of real estate and personal property as determined by the Assessor's Office as a basis for levying property taxes.

Asset – Any tangible or intangible item to which a value can be assigned. An asset can be durable such as machinery or financial such as cash, accounts receivable, due from a primary government or investments.

Asset Acquisition – An operating expense used for the procurement of capital expenditures such as land, buildings, equipment, infrastructure and vehicles.

Balanced Budget – A budget developed wherein estimated revenues, including budgeted fund balance, meet or exceed budgeted expenditures.

Base (Baseline) Budget – An estimate of the funding required to continue existing

programs at the currently budgeted level of service from one fiscal year to the next.

Biennial Budget – A budget developed and enacted to apply to two consecutive fiscal years.

Bond – A written promise to pay a specified sum of money (the face value or principal amount) at a specified date or dates in the future (the maturity date) together with periodic interest at a specified rate.

Bond Rating – An evaluation of creditworthiness performed by an independent rating service.

Budget Amendment – A revision to the adopted budget during the fiscal year as achieved by line item transfer or by resolution as approved by the Mayor and the Clerk of the County Commission.

Budget Calendar – A schedule of certain steps to be followed in the budgetary process and the dates by which each step must be completed.

CAFR (Comprehensive Annual Financial Report) – The audited annual financial report of the government, showing financial position and results of operations for the fiscal year, along with schedules detailing other financial matters.

COLA – Cost of Living Adjustment; An increase in salaries to offset the adverse effect of inflation on compensation.

Capital Budget – A five-year budget for capital expenditures. A capital improvement includes only those items constructed or purchased for one hundred thousand (\$100,000) dollars or more or involve the acquisition of land, regardless of cost.

Capital Expenditures – Expenditures related to the purchase of equipment, facility modifications, land, or other fixed assets not included in the CIP.

Capital Improvement Program (CIP) – A multi-year plan for the acquisition, expansion

Appendix B

Glossary of Terms

or rehabilitation of any element of the County's infrastructure and the proposed methods for financing the projects.

Carry Forward Encumbrance – Appropriations brought forward from a previous year to continue or complete a specific project, program or activity.

Component Unit – An organization that is legally separate from the County, but for whom the County has shared financial responsibility, such as the MED

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Credit Rating Agencies – Independent organizations that assess the credit worthiness of debt. Three major rating agencies are Standard & Poors, Moody's Investor Service and Fitches Ratings.

Debt – An obligation to repay an amount owed; debt securities, such as bonds are forms of debt that bind the county to repay the security holder. Debts are also known as liabilities.

Debt Service – Payment of principal and interest on bonds and other debt instruments according to a predetermined payment schedule.

Debt Service Fund – A fund used to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs (except for bonds issued for Proprietary Funds, which are reported as liabilities of the respective Proprietary Fund).

Deficit – The excess of expenditures over revenues within a given fund during a defined accounting period.

Department – The second largest organizational unit within County government; several departments may comprise a single division.

Depreciation – The decrease in value of physical assets due to use and passage of time.

Distinguished Budget Presentation Award - The GFOA established the Distinguished Budget Presentation Awards to encourage state and local governments to prepare budget documents that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting.

Division – Identifies the largest organizational unit within the County; usually comprised of several departments.

Effectiveness Measures – The results and outcomes of an activity; they assist in managing resources effectively and define what resulted from a job task.

Efficiency Measures – The relationship between business performance and resources such as manpower; these measures assist in managing whether a task was completed with the minimum expenditure of time and effort.

Employee Benefits – May include health, life and long term disability insurance; and may include payments to which employees or former employees may be entitled under a pension plan, including death and unemployment benefits.

Encumbrance – Obligations in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is set up.

Enterprise Fund – A governmental accounting fund in which the services provided are financed through user fees in a manner similar to private business. Rate schedules are established to ensure that the revenues generated are adequate to meet all necessary costs of operations.

Equity – In the statement of net assets, equity is equal to assets minus liabilities or total net assets. The equity component of modified accrual fund-based financial statements is reported as fund balance rather than net assets, which is used in the full accrual statement.

Excise Tax – Form of consumption tax; it is levied on the consumption of a particular type of good or participation in a certain type of activity. Whereas general sales taxes are broad-based, excise taxes are more narrowly targeted.

Expenditure – The incurrence of an actual liability in accordance with Shelby County Government authority.

Expense Recoveries – Funds paid to a County division to cover the cost of services performed for another division.

FASB – The Financial Accounting Standards Board that defines GAAP for private sector entities. Occasionally, GASB and FASAB make FASB standards applicable to national, state or local government.

Fair Labor Standards Act (FLSA) – A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria for non-exempt employees, including government employees.

Family and Medical Leave Act (FMLA) – Federal legislation that states that eligible employees are entitled to 12 work weeks of leave during any 12 month period of time for health-related reasons for either the employee or their family.

Fiscal Year – A consecutive twelve (12) month period designated as the operating year by an entity. For Shelby County, the fiscal year begins July 1 and ends June 30 of the following calendar year.

Fixed Assets – Assets with a useful life in excess of one year and an initial cost

exceeding \$5000. Classifications include land, buildings, machinery, furniture, equipment and construction in progress.

Full-Time Equivalent (FTE) – A measure of the effective number of authorized positions, indicating the percentage of time a position or group of positions is funded. An FTE of 1.00 is usually equal to 2,080 hours of work per year. $FTE = (\text{hours worked per week}/40) \times (\text{months funded}/12)$.

Fund - An accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for specific activities or objectives.

Fund Balance – A term used to express the equity (excess of assets minus liabilities) of governmental fund types and trust funds.

Fund Transfers – Interfund activity with and among fund categories, typically a legally authorized transfer from a fund receiving revenue to another fund through which the resources are to be expended. The budget treats the transfer as an expenditure of the first fund and revenue to the second fund.

GAAP (Generally Accepted Accounting Principles) – Nationally recognized uniform principles, standards, and guidelines for financial accounting and reporting, governing the form and content of financial statements of an entity.

GASB (Governmental Accounting Standards Board) – The oversight body that establishes governmental GAAP, equivalent to the private sector FASB.

GFOA (Government Finance Officers Association) – The professional association of state/provincial and local finance officers in the United States and Canada.

General Fund – A fund used to account for all monies received and disbursed for general municipal government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund.

Appendix B

Glossary of Terms

General Obligation (GO) debt – Bonds and notes used to borrow money, backed by the full faith, credit, and taxing power of the County Government.

Goal – The underlying reason for the provision of County services.

Governmental Fund – A fund with the objective of having sufficient resources available to provide services to the public, with the exception of those resources accounted for in proprietary and fiduciary funds. A governmental fund's measurement focus is on the determination of financial position and changes in financial position. The four types of governmental funds used in the County are the General Fund, Special Revenue Funds, Debt Service Fund and Capital Improvements Fund.

Grant – A contribution of assets (usually cash) by one governmental unit or organization to another. Typically, these contributions are made to local governments from the State and Federal governments for a specified purpose.

Grant Match – Costs or in-kind services required to match the grantor share of grant program costs.

In Lieu of Taxes – A payment made to compensate the county for a portion or all of the tax revenue it loses because of the nature of the ownership or use of certain real property; it usually relates to foregone property tax revenue.

Independent Audit – An audit conducted by certified public accounting (CPA) auditors who are independent of the government.

Infrastructure – The underlying foundation and facilities on which the continuance and growth of a jurisdiction depends, such as streets, roads, bridges, sewers, and water systems.

Interfund Transfers – Amounts transferred from one fund to another.

Internal Control – The development and management of the accounting system regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

Internal Service Fund – A fund established to finance and account for services and commodities furnished by one department to another department within the same governmental unit on a cost reimbursement basis.

Investment – Securities and real estate purchased and held for the production in income in the form of interest, dividends, rentals or base payments.

Lapse Restriction – An account that reduces appropriated salary funds by the amount of expected or realized savings related to vacant positions.

Legal Level – The numbered organizational level at which an operating budget has been adopted by the Commission.

Liability – Debt or other legal obligations resulting from past transactions which must be liquidated, renewed or refunded at some future date.

Limited Obligation Debt – Debt secured by a pledge of the collections from a specified tax rather than by all general revenues.

Line Item – An account for recording specific revenues or expenditures within a fund or department; several "line item" accounts may be summarized in an expenditure category or "account pool".

Line Item Transfers – A transfer of an unused portion of an appropriation to another department/section within a division's budget.

Long-Term Debt – Debt that matures more than one year after issue.

Maturities – The dates on which the principal or stated values of investments or

debt obligations mature and may be reclaimed.

The Med – The Regional Medical Center at Memphis, also known as the Med, is an acute-care teaching hospital that serves a six-state region within 150 miles of Memphis, Tennessee. It is a component unit of the county.

Memorandum of Understanding (MOU) – A negotiated agreement between the County and various bargaining units regarding policies, procedures or labor compensation.

Mission – A clear, concise statement of broad purpose for a division or department.

Modified Accrual Accounting – A basis of accounting, required for use by governmental funds, in which revenues are recognized in the period in which they become available and measurable and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Municipality – A political unit, such as a city or town or village, incorporated for local self-government; a body of officials appointed to manage the business of a local political unit.

Note – A form of debt that is shorter in term than bonds, and often used for short-term capital project financing in anticipation of a future bond package with terms more advantageous for the government.

OPEB (Other Post Employment Benefits) – retired employees of the county and former employees receiving long-term disability benefits through the county's program may participate in post-employment benefits through the Shelby County OPEB Trust. The Trust is a single-employer defined benefit plan.

OSHA (Occupational Safety and Health Administration) – Monitors the adherence to federal health and safety regulations in the workplace in order to reduce job injuries.

Object class – A budget or accounting category that defines the resources to be applied to specific types of inputs such as personnel, travel, tools or supplies.

Objective – A measurable statement of the actual results that a program expects to achieve in support of a stated goal.

Operating Budget – A plan of current expenditures and the proposed means of financing them; the annual appropriation to maintain the provision of County services to the public.

Ordinance – Legislation that is approved on three readings by the Commission and signed by the Mayor.

Operating Transfer In – Transfer (payment) from other funds which are not related to rendering of services.

Pay-As-You-Go – A term used to describe a policy of financing capital outlays from current revenues rather than through issue of debt instruments.

Performance Measures – Data collected to determine how well a service center or program is achieving its goals and objectives.

Position Control Budget – The number of authorized positions funded by the Operating Budget, including full-time, part-time, and seasonal (durational) employees.

Program – A specific and distinguishable unit of work or service performed.

Property Tax – An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

Proposed Budget – The Operating Budget presented and recommended by the Mayor to the Commission for further review/revision before adoption.

Proprietary Funds – Examples include enterprise funds and internal service funds.

Reserve – An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for further appropriation or expenditure.

Resolution – An official enactment by the Commission to establish legal authority for County officials to obligate and expend funds.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue – Funds that the government receives as income to support expenditures.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Risk Management – The group manages a program for Shelby County employees that may have been injured or become ill because of their jobs. Other functions include administration and enforcement of OSHA regulations.

Section – Identifies the third highest level of organization within the County government associated with a specific activity or function. Several sections may together comprise one department.

Single Audit Act – The federal law requiring a comprehensive government-wide audit of all federal financial assistance.

Special Funded Projects – Ones that are either jointly governed with the county and other participants, part of a joint venture or related to the county such as the Med, which is a component unit of the county. In many cases, there is some type of financial accountability related to these projects.

Special Revenue Funds – A fund used to account for the proceeds of specific revenue sources that are legally restricted to

expenditures for specified purposes (such as education or roads).

Statute – A written law passed by the state legislature enacted to prescribe conduct, appropriate public monies, and in general promote the public welfare.

Supplies – The account class that includes articles and items that are consumed or materially altered when used by operating activities, such as office supplies, maintenance parts and minor equipment.

The Tennessee Valley Authority – A federally owned corporation created to provide electricity generation, flood control, manufacturing and economic development in the Tennessee Valley. The TVA's jurisdiction covers most of Tennessee.

Unincorporated Area – Areas of Shelby County not incorporated into a city, for example areas placed on an annexation reserve such as the Memphis annexation reserve.

Workload/Performance Indicators – Specific quantitative measures of work performed within an activity or program (i.e. total miles of roads paved) to measure demand, workload, efficiency, effectiveness, quality, achievement or outcomes.

Yield – The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

Appendix C

Abbreviations and Acronyms

ADA	Americans with Disabilities Act
CAFR	Comprehensive Annual Financial Report
CAO	Chief Administrative Officer
COBRA	Consolidated Omnibus Budget Reconciliation Act
CPA	Certified Public Accountant
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CPI	Consumer Price Index
DOT	Department of Transportation
EDA	Economic Development Administration
EEO	Equal Employment Opportunity
EPA	Environmental Protection Agency
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FMLA	Family and Medical Leave Act
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GARF	Grant Accounting Report Form
GASB	Governmental Accounting Standards Board
GIS	Geographic Information Systems
GOB	General Obligation Bonds
GFOA	Government Finance Officers Association
HUD	Federal Department of Housing and Urban Development
HVAC	Heating, Ventilation & Air Conditioning
IT	Information Technology
LAN	Local Area Network
MATA	Memphis Area Transit Authority
MHA	Memphis Housing Authority
MLG&W	Memphis Light, Gas & Water
MSARC	Mid-South Area Sexual Assault Resource Center
OJI	On the Job Injury
OPEB	Other Post Employment Benefits
OSHA	Occupational Safety and Health Administration
O&M	Operating & Maintenance
PILOT	Payment In Lieu of Taxes
RFP	Request for Proposal (bid)
SWAT	Special Weapons and Tactics
TCA	Tennessee Code Annotated
TDZ	Tourist Development Zone
TVA	Tennessee Valley Authority

Appendix D

Shelby County Contact Information

SHELBY COUNTY ADMINISTRATION BUILDING
SHELBY COUNTY WEBSITE

160 N. Main St., Suite 850, Memphis, TN 38103
<http://www.shelbycountyttn.gov>

MAYOR

MAYOR	Mark H. Luttrell, Jr.	160 N. Main St., Suite 850, Memphis, TN 38103	222-2000
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BOARD OF COMMISSIONERS

CHAIRMAN	Sidney Chism	160 N. Main St., Suite 450, Memphis, TN 38103	222-1000
CHAIRMAN PRO TEMPORE	Wyatt Bunker	160 N. Main St., Suite 450, Memphis, TN 38103	222-1000

ADMINISTRATOR	Steve Summerall	160 N. Main St., Suite 450, Memphis, TN 38103	222-1000
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complete list of Commissioners by Zone is provided on following page

OTHER ELECTED OFFICIALS

SHERIFF	Bill Oldham	201 Poplar Ave., Suite 902, Memphis, TN 38103 http://www.shelby-sheriff.org	222-5500
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PROPERTY ASSESSOR	Cheyenne Johnson	1075 Mullins Station Rd., Memphis, TN 38134 http://www.assessor.shelby.tn.us	222-7001
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COUNTY CLERK	Wayne Mashburn	150 Washington Ave., Memphis, TN 38103	222-3000
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REGISTER	Tom Leatherwood	1075 Mullins Station Rd., Suite 165 Memphis, TN 38134 http://register.shelby.tn.us	222-8100
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TRUSTEE	David Lenoir	157 Poplar Ave., Suite 200, Memphis, TN 38103 http://www.shelbycountytrustee.com	432-4829
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JUDICIAL OFFICERS

ATTORNEY GENERAL	Amy P. Weirich	201 Poplar Ave., Memphis, TN 38103 http://www.scdag.com	222-1300
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CHANCERY COURT CLERK	Donna Russell	140 Adams Ave., Suite 308, Memphis, TN 38103 http://chancerycourt.co.shelby.tn.us/	222-3903
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CIRCUIT COURT CLERK	Jimmy Moore	140 Adams Ave., Room 324, Memphis, TN 38103 www.circuitcourt.co.shelby.tn.us	222-3802
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CRIMINAL COURT CLERK	Kevin Key	201 Poplar Ave., Room 4-01, Memphis, TN 38103 http://www.criminalcourt.co.shelby.tn.us	222-3200
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GENERAL SESSIONS COURT CLERK	Edward L. Stanton, Jr.	140 Adams Ave., Suite 137, Memphis, TN 38103 www.generalsessionscourt.co.shelby.tn.us	222-1390
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JUVENILE COURT CLERK	Joy Toulaiatos	616 Adams Ave., Memphis, TN 38105	405-8843
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PROBATE COURT CLERK	Paul Boyd	140 Adams Ave., Room 124, Memphis, TN 38103 http://www.shelbyprobate.com	222-3750
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Appendix D

Shelby County Contact Information

DIVISION ADMINISTRATIVE OFFICES

CHIEF ADMINISTRATIVE OFFICER	Harvey Kennedy	160 N. Main St., Suite 850, Memphis, TN 38103	222-2050
COUNTY ATTORNEY	Kelly Rayne	160 N. Main St., Suite 660, Memphis, TN 38103	222-2100
DIRECTOR OF PLANNING & DEVELOPMENT	Richard Copeland	125 N. Main St., Room 468, Memphis, TN 38103 http://www.dpdgov.com	576-7197
DIRECTOR OF PUBLIC WORKS	Tom Needham	160 N. Main St., Suite 801, Memphis, TN 38103	222-2036
DIRECTOR OF CORRECTIONS	James Coleman	1045 Mullins Station Rd., Memphis, TN 38134	222-8906
DIRECTOR OF HEALTH SERVICES	Yvonne Smith-Madlock	814 Jefferson Ave., Memphis, TN 38103	222-9000
DIRECTOR OF COMMUNITY SVCS	Dottie Jones	160 N. Main St., Suite 350, Memphis, TN 38103	222-2040

OTHER DEPARTMENTS

AGING COMMISSION	Dora Ivey	2670 Union Ave., Suite 1000, Memphis, TN 38112 http://www.agingcommission.org	222-4100
CRIME VICTIMS CENTER	Anna Whalley	1750 Madison Ave., Suite 100, Memphis, TN 3810	222-3950
DIVORCE REFEREE	Cary C. Woods	140 Adams Ave., Room 206, Memphis, TN 38103	222-2150
FINANCE	Michael A. Swift	160 N. Main St., Suite 801, Memphis, TN 38103	222-2249
FIRE SERVICES	Chief Clarence Cash	1115 Sycamore View Rd., Memphis, TN 38134 http://www.scfdtn.org	222-8010
HUMAN RESOURCES	Mike Lewis	160 N. Main St., Suite 901, Memphis, TN 38103	222-2327
JURY COMMISSION	Clyde Carson	157 Poplar Ave., Room 136, Memphis, TN 38103	222-1650
PUBLIC AFFAIRS	Steve Shular	160 N. Main St., Suite 850, Memphis, TN 38103	222-2047
PUBLIC DEFENDER	Stephen Bush	201 Poplar Ave., Suite 201, Memphis, Tn 38103	222-2800
PURCHASING	Clifton Davis	160 N. Main St., Suite 550, Memphis, TN 38103	222-2250

**Board of Commissioners
Shelby County Commission Districts**

District 1:	Brent Taylor Mike Ritz Heidi Shafer	District 3:	Sidney Chism Justin J. Ford James M. Harvey
District 2:	Walter L. Bailey, Jr. Henri E. Brooks Melvin Burgess	District 4:	Wyatt Bunker Terry Roland Chris Thomas
	District 5:	Steve Mulroy	



